

Exhibit

PX-60

LAW OFFICES OF JOHN R. MUGNO
350 Broadway – 10th Floor
New York, New York 10013
Telephone (212) 925-3474
Facsimile (212) 925-3665

January 2, 2009

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from August 1, 2008
through the present date as detailed on the attached
diary entries..... \$ 1,580.00

DISBURSEMENTS:

Computer database charges.....\$ 164.64
Photocopier charges..... \$ 208.25
Long distance charges.....\$ 72.51
FEDEX charges.....\$ 16.53

TOTAL DISBURSEMENTS \$ 461.93

TOTAL NEW CHARGES \$ 2,041.63

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May 20, 2008

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from April 1, 2008
through the present date as detailed on the attached
diary entries..... \$ 16,274.00

DISBURSEMENTS:

Computer database charges.....\$ 152.56

Photocopier charges..... \$ 189.75

Long distance charges.....\$ 45.74

Facsimile charges..... \$ 72.50

TOTAL DISBURSEMENTS \$ 460.55

TOTAL NEW CHARGES \$ 16,734.55

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April 1, 2008

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from January 23, 2008
through the present date as detailed on the
attached diary entries..... \$ 9,993.50

DISBURSEMENTS:

Photocopier charges..... \$ 192.75
Long distance charges.....\$ 42.04
Facsimile charges..... \$ 40.00

TOTAL DISBURSEMENTS \$ 274.79

TOTAL NEW CHARGES \$ 10,268.29

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July 1, 2007

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from May 1, 2007
through the present date as detailed on the
attached diary entries..... \$ 5,100.00

DISBURSEMENTS:

Photocopier charges..... \$ 51.75

Long distance charges.....\$ 15.37

Facsimile charges..... \$ 30.00

TOTAL DISBURSEMENTS \$ 97.12

TOTAL NEW CHARGES \$ 5,197.12

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May 1, 2007

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from March 2, 2007
through the present date as detailed on the
attached diary entries..... \$ 6,762.50

DISBURSEMENTS:

Photocopier charges..... \$ 54.00
Long distance charges.....\$ 73.87
Computer database charges.....\$ 59.76
NYS Department of State charges.... \$ 35.00

TOTAL DISBURSEMENTS \$ 222.63

TOTAL NEW CHARGES \$ 6,985.13

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March 2, 2007

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036

Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from January 9, 2007
through the present date as detailed on the
attached diary entries..... \$ 19,855.00

DISBURSEMENTS:

Photocopier charges..... \$ 81.75

Long distance charges.....\$ 58.55

TOTAL DISBURSEMENTS \$ 140.30

TOTAL NOW DUE \$ 19,995.30

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January 9, 2007

Ptak Bros. Jewelry, Inc.
64 W. 48th Street, Suite 1505
New York, New York 10036
Attention: Mr. Carl Morfino

Our Ref. No.: 138/3

Re: Ptak Bros. Jewelry v. Gary Ptak, et al.

06 CV 13732 (DC)

For professional services rendered in connection
with the above-referenced litigation from October 25, 2006
through the present date as detailed on the
attached diary entries..... \$ 7,145.00

DISBURSEMENTS:

Photocopier charges..... \$ 234.75
Long distance charges.....\$ 9.19
Facsimile distance charges..... \$ 15.00
Court Pro Hac Vice fee..... \$ 25.00
Court filing fee..... \$ 350.00
Process server charges..... \$ 274.20

TOTAL DISBURSEMENTS \$ 958.14

TOTAL \$ 8,103.14

LESS (Retainer) (\$ 4,000.00)

TOTAL NOW DUE \$ 4,103.14